



## **TO ALL MEMBERS OF MARDEN PARISH COUNCIL**

Dear Councillor

**YOU ARE HEREBY SUMMONED TO ATTEND the Parish Council meeting of Marden Parish Council to be held on Tuesday 13<sup>th</sup> January 2026 at 7.30pm at The Allens, Albion Road, Marden**

*Alison Hooker*

Alison Hooker (Mrs)  
Clerk to Marden Parish Council

6<sup>th</sup> January 2026

[clerk@mardenkent-pc.gov.uk](mailto:clerk@mardenkent-pc.gov.uk) / 01622 832305 / [www.mardenkent-pc.gov.uk](http://www.mardenkent-pc.gov.uk)

Members of the public and press are welcome to attend this meeting and may speak during the public adjournment at the discretion of the Chairman and in accordance with standing order 1 e-g. Questions relating to any other items that are not on this agenda should be referred to the Chair of the Council or Clerk as appropriate and outside this meeting.

The law allows the public proceedings of council meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted. By attending this meeting, you are consenting to be filmed. As a matter of courtesy, please advise the Clerk if you intend to record any part of the proceedings.

*Marden Parish Council operates under General Power of Competence since adopted on 7<sup>th</sup> May 2024. Minute Reference 012/24.*

## **AGENDA**

### **097/25 PRESENT**

### **098/25 APOLOGIES FOR ABSENCE**

Apologies for absence to be received.

Cllrs to inform the Clerk by 5.00pm on 13<sup>th</sup> January 2026 if they will not be attending the meeting.

### **099/25 COUNCILLOR INFORMATION**

**Declaration of Pecuniary and Non-Pecuniary Interests**

**Changes to Register of Interest**

**Granting of Dispensation**

### **100/25 MINUTES OF THE PREVIOUS MEETING**

To receive and accept as a true record the Minutes of the Parish Council meeting held on 9<sup>th</sup> December 2025.

[Full Council Minutes & Agendas - Marden Parish Council - Marden Parish Council, Marden, Tonbridge \(mardenkent-pc.gov.uk\)](#)

*Copy in meeting pack.*

## **101/25 IDENTIFICATION OF ITEMS INVOLVING PUBLIC SPEAKING**

Members of the public to make themselves known to the meeting as to whether they wish to raise any issue under this item.

**The meeting to be adjourned for the following:**

### **PUBLIC FORUM**

Members of the public will be given the opportunity to raise any issue under this item.

### **EXTERNAL VERBAL REPORTS (if in attendance)**

County Councillor Report

Borough Councillors Report

Police

The meeting to be reconvened to discuss item 102/25 onwards.

## **102/25 CLERK'S REPORT**

To receive and note the Clerk's report.

*Copy in meeting pack.*

## **103/25 PARISH MATTERS**

### **Reports from MBC and KCC**

Cllrs to receive and note written reports from Borough and County Councillors

*Borough Cllr reports in meeting pack.*

### **Police Update/Report from Police Forum**

#### Crime Figures

Cllr Rabot to provide a report on receive crime figures.

Crime Figures can be found at: [Marden and Yalding | Your area | Kent Police | Kent Police](#)

#### Other Police Matters

Police Surgery – arranged for Wednesday 4<sup>th</sup> February 2026 at Marden Village Club.

#### **Communication**

#### Newsletter

[MPC Newsletters - Marden Parish Council Marden, Tonbridge, Kent - Marden Parish Council, Marden, Tonbridge](#)

#### **Marden Flooding**

Cllrs to receive and updates from Southern Water

#### **Infrastructure Spend Plan (ISP)**

Cllrs to receive any new requests for inclusion in the ISP

[MPC Infrastructure Spend Plan - Marden Parish Council - Marden Parish Council, Marden, Tonbridge](#)

#### **Changing Rooms Refurbishment**

Cllrs to receive any updates on the refurbishment, tendering and discuss next steps.

#### **Public Conveniences – Solar Panels**

Cllrs to receive information from solicitors regarding question raised at previous meeting.

#### **Allotments**

Cllrs to receive update from Redrow solicitors.

Cllrs to consider next steps for allotment transfer.

#### **Marden PC IT Policy**

Item deferred from December's meeting.

Cllrs to review and ratify the changes to the IT Policy.

[attachments.asp](#)

### **Resilience Planning Sub-Group**

Cllrs to receive a report from Cllr Rabot on the Cluster Parish Resilience Group workshop held in December.

Cllrs to discuss next steps for MPC's Resilience Planning.

### **Asset Transfer Working Group**

Cllrs to receive update from Working Group meeting held on 12<sup>th</sup> January.

### **KALC Community Award 2026**

Cllrs to consider nominees for this year's award (closing date 30<sup>th</sup> January 2026).

*Cllrs provided with a list of nominees prior to the meeting.*

### **Meeting with Katie Lam MP**

Cllrs to discuss format of meeting on 30<sup>th</sup> January.

### **Meet the Cllrs**

Saturday 31<sup>st</sup> January 2026 11am to 12noon - Cllrs to agree who will be attending.

Future (bi-monthly) dates to be agreed.

### **Marden Neighbourhood Plan – Regulation 14 Consultation**

Cllrs to note consultation period agreed at Planning Committee meeting and date of open morning (7<sup>th</sup> March).

Cllrs to discuss other items to be included for open morning.

### **Byelaws**

Cllrs to confirm documentation is complete prior to Clerk sending application.

### **Full Council Action Log**

For Cllrs to note.

[Full Council Meeting Action Log.xlsx](#)

## **104/25 COMMITTEE REPORTS**

### **Amenities Committee**

No meeting had been held in December. Previous minutes can be found on the website.

[Amenities Committee Minutes & Agendas - Marden Parish Council - Marden Parish Council, Marden, Tonbridge](#)

### **Planning Committee**

To note the Minutes of Planning Committee meeting held on 16<sup>th</sup> December and 6<sup>th</sup> January which had been previously circulated and available on the Parish Council website.

[Planning Committee Minutes & Agendas - Marden Parish Council - Marden Parish Council, Marden, Tonbridge](#)

### **Finance Committee**

No Finance Committee meeting was held in December.

Previous minutes can be found on the website.

[Finance Committee Minutes & Agendas - Marden Parish Council - Marden Parish Council, Marden, Tonbridge](#)

### **Conferences/Meetings/Webinars/Other attended**

Those in attendance to update the meeting on the following:

Meeting with South Eastern – 9<sup>th</sup> January

Asset Transfer Working Group – 12<sup>th</sup> January

### **Conferences/Meetings/Webinars/Events forthcoming**

Memorial Hall Trustees meeting – 19+<sup>th</sup> January

Community Forum – 22<sup>nd</sup> January

KALC Area Committee meeting – 26<sup>th</sup> January

Visit from Katie Lam – 30<sup>th</sup> January

Meet the Councillors – 31<sup>st</sup> January

Police Surgery – 4<sup>th</sup> February

Village Events Sub-Group meeting – 12<sup>th</sup> February

Communications Sub-Group meeting –  
12<sup>th</sup> February  
Environmental Sub-Group meeting – 17<sup>th</sup> February

## 105/25 CORRESPONDENCE

The following items and for noting:  
Marden Parish Council Office Correspondence Log – December  
[Log of Correspondence 2025.xlsx](#)  
Marden Parish Church Magazine  
KALC Newsletter  
Clerk/Council publications

## 106/25 FINANCE

### **Bank Statements:**

The Clerk to provide details at the meeting.

### **Payments for Approval**

#### Invoices for Payment

Invoices due for payment to be submitted to the meeting.

### **Nat West Bank Mandate**

Resubmission of amendments/additions to Nat West Bank mandate is required. Cllrs to give approval for Clerk to resubmit application.

### **Internal Audit**

Cllrs to receive notes from Clerk (*in meeting pack*) and interim internal audit report following audit review on 3<sup>rd</sup> December.

## 107/25 HIGHWAYS AND PUBLIC TRANSPORT

### **Highways**

#### Highways Improvement Plan (HIP)

[MPC Highways Improvement Plan - Marden Parish Council - Marden Parish Council, Marden, Tonbridge](#)

#### Other Highways Issues

Cllrs to receive answer to query regarding Sheephurst Lane river bridge repairs.

#### Speedwatch

Cllrs to note dates for future sessions.

### **Public Transport**

Meeting with Southeastern/Network Rail – update from meeting held on 9<sup>th</sup> January.

Meeting papers can be found separately to the agenda at:

If you have any questions etc that you wish to ask regarding this meeting please contact the Clerk on 01622 832305 or email [clerk@mardenkent-pc.gov.uk](mailto:clerk@mardenkent-pc.gov.uk)

Copies of agendas will be posted on the council's website, Facebook page and noticeboards or can be requested in advance by telephoning 01622 832305 or emailing [clerk@mardenkent-pc.gov.uk](mailto:clerk@mardenkent-pc.gov.uk)



**DRAFT MINUTES OF THE PARISH COUNCIL MEETING**  
**HELD ON TUESDAY 9TH DECEMBER 2025 AT THE**  
**ALLENS, ALBION ROAD, MARDEN COMMENCING AT**  
**7.30PM**

*Marden Parish Council operates under General Power of Competence since adopted on 7<sup>th</sup> May 2024. Minute Reference 012/24.*

**085/25 PRESENT**

Cllrs Adam, Boswell, Dobinson, Gibson, Newton, Rabot (in the chair), Summersgill, Tippen and Turner were present. The Clerk was also in attendance.

Borough Cllr Russell arrived during the meeting.

**086/25 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Cllrs Goda and Griffiths. Borough Councillor Couch had also given her apologies.

**087/25 COUNCILLOR INFORMATION**

**Declaration of Pecuniary and Non-Pecuniary Interests**

There were no declarations of interest.

**Changes to Register of Interest**

There were no changes to Cllrs Registers of Interest

**Granting of Dispensation**

There were no requests for dispensation.

**088/25 MINUTES OF THE PREVIOUS MEETING**

Cllrs received, and accepted, as a true record the Minutes of the Parish Council meeting held on 11<sup>th</sup> November 2025. These were duly signed by the Chairman.

**089/25 IDENTIFICATION OF ITEMS INVOLVING PUBLIC SPEAKING**

There were no members of the public in attendance.

The meeting was adjourned for the following:

**PUBLIC FORUM**

Members of the public will be given the opportunity to raise any issue under this item.

**EXTERNAL VERBAL REPORTS (if in attendance)**

County Councillor Report – not in attendance

Borough Councillors Report: Borough Cllr Summersgill gave brief details of what was included in his written report which had been submitted previously to Cllrs.

Police – not in attendance.

The meeting was reconvened to discuss item 090/25 onwards.

## **090/25 CLERK'S REPORT**

Issues outstanding were being chased for an outcome. Majority of the last couple of weeks have been taken up with organising Marden at Christmas.

## **091/25 PARISH MATTERS**

7.35 – *Cllr Dobinson arrived at the meeting.*

### **Reports from MBC and KCC**

Cllrs had received, and noted, Borough Cllrs Summersgill and Couch's written report.

### **Police Update/Report from Police Forum**

#### Crime Figures

Unfortunately, the crime figures on the Kent Police website had not been updated with October's figures so therefore would report at the next meeting.

#### Other Police Matters

No other Police matters to discuss.

### **Communication**

#### Newsletter

The Clerk had prepared the dates for 2026 and these would be circulated to the Communications Sub-Group.

### **Marden Flooding**

No responses had been received from Southern Water on previous correspondence. The Clerk was asked to send a reminder email for an update.

7.38 – *Cllr Turner arrived at the meeting*

### **Infrastructure Spend Plan (ISP)**

No requests had been received for inclusion.

### **Changing Rooms Refurbishment**

The Clerk advised Cllrs that, following the advice received at interim Internal Audit it was advised to still advertise on Contract Finder to remain transparent. The Council can still write to local companies at the same time and place on social media/website etc. A matrix will be drawn up for when the tenders are opened in accordance with the Financial Regulations.

A letter had been sent to the architects requesting detailed plans to submit for Building Regulations and for the tender process.

**RESOLVED:** Once full details were available tender applications would be sent out to local companies and the Clerk would add to the Government's Contract Finder. Building Regulations would be applied for by the architect.

### **Public Conveniences – Solar Panels**

The draft licence from Maidstone Borough Council had been circulated to Cllrs prior to the Amenities Committee meeting where it was discussed briefly. One query was raised on clause 7.1 which the Clerk would contact the solicitor to ask for further information.

Cllr Turner advised the meeting that Building Regulations should also be applied for and he would look into this to assist the Clerk.

**RESOLVED:** The Clerk would contact the solicitors regarding clause 7.1 and Cllr Turner would make a submission for Building Regulations to Maidstone Borough Council.

7.44 – *Borough Cllr Russell arrived at the meeting.*

### **Allotments**

No further information had been received from Redrow's solicitors. The Clerk would chase.

### **Marden PC IT Policy**

Following further information received from NALC the Clerk had adapted Marden PC's policy. As there were a few questions/discussions required this was deferred to January meeting to allow Cllrs to review.

### **Asset Transfer Working Group**

Cllrs considered, and agreed, the formation of an Asset Transfer Working Group to view potential transfer of assets from Borough/County Councils as proposed by Amenities Committee.

Cllrs appointed (up until the Annual Parish Council meeting) were Cllrs Boswell, Dobinson, Rabot and Tippen.

**RESOLVED:** The Asset Transfer Working Group would be set up with the above Cllrs and would report back to Full Council.

### **Annual Parish Meeting Format**

Cllrs received the report submitted by the Clerk and discuss possible changes to the Annual Parish Meeting.

Following discussions it was:

**RESOLVED:** (a) that a change the name of the meeting would be made to be "Annual Residents meeting"; (b) Option 1 would be trialled: See report at Appendix 1.

### **Full Council Action Log**

Cllrs received a copy which was noted.

### **Exclusive Right of Burial Certificate**

As there would be no Amenities Committee meeting in December two Cllrs signed the Exclusive Right of Burial Certificate for cemetery interment.

#### 7.59 – Meeting adjourned for report from Cllr Russell

Cllr Russell reported on how a couple of other parishes she attends operate their Annual Parish Meeting.

An update was requested from the Highways Working Group held earlier today which would be discussed later in the meeting.

#### 8.03 – Meeting reconvened

## **092/25 COMMITTEE REPORTS**

### **Amenities Committee**

Cllrs noted the Minutes of Amenities Committee meetings held on 25<sup>th</sup> November which had been previously circulated and available on the Parish Council website.

### **Planning Committee**

Cllrs noted the Minutes of Planning Committee meeting held on 18<sup>th</sup> November (there was no planning meeting held on 2<sup>nd</sup> December) which had been previously circulated and available on the Parish Council website.

Cllr Summersgill reported a couple of planning enforcement issues, one of which would be reported to MBC the other was currently being monitored by MBC.

### **Finance Committee**

No Finance Committee meeting was held in November.

### **Conferences/Meetings/Webinars/Other attended**

Cllrs noted the following:

Clerks Conference – 13<sup>th</sup> November 2025 – Clerk and Deputy Clerk attended.

Memorial Hall meeting – 24<sup>th</sup> November 2025 – reported to Amenities Committee.

Community Forum meeting – 27<sup>th</sup> November 2025 – notes circulated

MBC Planning Training – 1<sup>st</sup> December 2025 – Cllr Summersgill attended.

Resilience Meeting at Staplehurst – 4<sup>th</sup> December 2025 – Cllr Rabot attended and would provide a report to the January Full Council meeting.

Marden at Christmas – 6<sup>th</sup> December 2025 – another successful event which would be reported to the Events Sub-Group meeting in February.

Highways Working Group meeting – 9<sup>th</sup> December 2025 – discussed later in the meeting.

### **Conferences/Meetings/Webinars/Events forthcoming**

No further meetings (other than MPC Committee meetings) arranged for the remainder of 2025.

## **093/25 CORRESPONDENCE**

The following items and for noting:

Marden Parish Council Office Correspondence Log – November

KALC Newsletter

Clerk/Council publications

## **094/25 FINANCE**

### **Bank Statements:**

### Revenue Accounts:

Nat West Business Reserve Account: £44,354.48

Unity Account: £125,940.41 (£57,614.34 held in Unity to be transferred to CCLA)

### Capital Accounts:

CCLA – above to be transferred

### **Payments for Approval**

### Invoices for Payment

The following invoices were submitted to the meeting:

Paul Waring – mowing of Southons and Playing Field (Code 4014) - £200.70

P&F Cleaning – public conv. Cleaning (Code 4326) - £725.00

Castle Water – changing rooms water supply (Code 4225) - £7.64

Castle Water – cemetery water supply (Code 4302) - £7.64

Employees/HMRC – December salaries/PAYE/NIC (Codes 4000/4002) - £10,361.85

Memorial Hall – November office rent/refuse (Code 4070/4074) - £300.00

Graham Carey – grounds maintenance (Codes 4014/4235) - £264.00

Viking – Office stationery (Code 4071) - £106.10

Stanleys Garage – fuel/miscellaneous (Code 4310/4316) - £156.89

Cloudy IT – monthly IT support (Code 4077) - £223.44

Kent County Council – photocopier rental (Code 4065) - £108.02

Alison Hooker – Christmas/miscellaneous supplies (Code 4201/4076/4310) - £215.42

Mulberry LAS – Interim internal audit (Code 4050) - £294.00

Total: £12,970.70

### **Cllr Allowances**

For those Cllrs who were not at the November meeting, and were elected in May 2024, discussed the provision of Cllr allowance in 2026/27 (£622.86 – this will be subject to VAT, NI payments etc). All Cllrs eligible to receive this allowance declined.

### **Internal Audit**

Cllrs received the notes from Clerk and the interim internal audit report following audit review on 3<sup>rd</sup> December. The Clerk gave a brief update but as the Audit report had only been circulated earlier in the day it was agreed to defer this until January to allow Cllrs time to read the document.

## **095/25 HIGHWAYS AND PUBLIC TRANSPORT**

### **Highways**

#### Highways Improvement Plan (HIP)

Cllr Tippen gave an update on the priority list and reported that Kent Highways were in discussions with Leigh Academy regarding the dropped kerb at the school.

The Clerk was asked to speak with Kent Highways for plans of the boundary at the school.

#### Highways Working Group

Cllr Tippen gave an update on the Highways Working Group meeting held earlier today. Notes of the meeting had been circulated to Cllrs.

#### Speedwatch

No dates planned for prior to Christmas but dates would be arranged for January 2026.

#### Other

Sheephurst Lane was closed as the river bridge was currently being repaired. Cllr Adam asked what materials were being used to repair and Cllr Tippen would view once work was completed and send to the Clerk.

### **Public Transport**

Meeting with Southeastern/Network Rail arranged for 9<sup>th</sup> January at 10.30am at the station.

Timetables due to change Sunday.

It was noted that the meeting with Katie Lam MP had been cancelled for 16<sup>th</sup> January and was being moved to 23<sup>rd</sup> January (time tbc).

There being no further business the meeting was closed at 20.48pm

Cllr Adrian Rabot

Chairman

Date: 13<sup>th</sup> January 2025

Marden Parish Council, Parish Office, Goudhurst Road, Marden  
01622 832305 / 07376 287981 / [clerk@mardenkent-pc.gov.uk](mailto:clerk@mardenkent-pc.gov.uk) / [www.mardenkent-pc.gov.uk](http://www.mardenkent-pc.gov.uk)

## Appendix 1

### Report to Full Council

**Meeting date:** 9<sup>th</sup> December 2025

**Authors:** Alison Hooker

**Subject:** Changes to Annual Parish Meetings

**Purpose:** To encourage more residents to attend

#### Background

Over the past few years the number of residents attending has decreased to the point that it is felt changes are required to make the meeting more inviting to residents.

#### Recommendations:

That Marden Parish Council consider the following options:

- (1) The meeting is called by MPC Chairman (if 6+ residents do not come forward) and the meeting is held in the John Banks Hall or Main Hall. The Chairman will read out the Parish Council report, along with Committee Chairmen reading the reports for Amenities, Finance and Planning. All village organisation reports etc would be made available on the website and in hard copy if people request them. The meeting would then be followed by the normal Full Council meeting on the same evening.
  - (1.1) The Council reports and those from organisations and the end of year accounts would form the next newsletter, or an additional newsletter the summer.
- (2) The meeting is called by MPC Chairman (as above) but deferred to a Saturday where an open/consultation morning could be held when MPC and organisations can have stands to advertise their groups etc and copies of the reports be made available.

#### Re-naming of the Annual Parish Meeting.

The name “Annual Parish Meeting” is sometimes confused with the Annual Parish Council Meeting and therefore residents believe this is still the meeting of the Parish Council. Therefore, could the name be changed: “Meeting of the Electors”, “Residents Annual Meeting” etc.

#### Options for Council

- a. Note/Do nothing – Keep meeting as it is.
- b. To consider options available.

**Expected benefits** (*categorise the benefits if possible, good for reaching councillors who have interests, also useful for any potential funding applications*)

- *The local community*
- ~~*The environment*~~
- *The wider community*
- ~~*Other*~~

## **Clerk's Report – Full Council 13th January 2026**

### **Meetings etc 14<sup>th</sup> January to 10<sup>th</sup> February 2026**

Friday 16<sup>th</sup> January – tree work undertaken at playing field (all day)  
Tuesday 20<sup>th</sup> January – Planning Committee meeting  
Tuesday 20<sup>th</sup> January – Finance Committee meeting to finalise budget and precept  
Thursday 22<sup>nd</sup> January – Community Forum (virtual)  
Monday 26<sup>th</sup> January – Chairman/Vice-Chairman/Clerk meeting  
Monday 26<sup>th</sup> January – KALC Area Committee meeting (virtual)  
Tuesday 27<sup>th</sup> January – EFCM (to agree budget/precept)  
Tuesday 27<sup>th</sup> January – Amenities Committee meeting  
Friday 30<sup>th</sup> January – Visit from Katie Lam MP  
Saturday 31<sup>st</sup> January – Meet the Cllrs at Marden Library 11am to 12noon  
Tuesday 3<sup>rd</sup> February – Planning Committee meeting  
Wednesday 4<sup>th</sup> February – Police Surgery 5pm to 6pm at Village Club  
Monday 9<sup>th</sup> February – Chairman/Clerk meeting  
Tuesday 10<sup>th</sup> February – Full Council meeting

### **Correspondence Log**

This has been updated with December's correspondence and is available in the meeting pack and on the website.

### **Full Council Action Log**

Action Log updated following December's meeting – available in the meeting pack and on the website. Cllrs to note any outstanding issues assigned to them.

### **Clerk's Outstanding Issues:**

#### **Allotments**

*No further forward since last meeting*

Still waiting for a response from Redrow.

Arranging a meeting with previous members of allotment association.

Once transfer has taken place Rachel will work with me on liaising with the allotment association to undertake the lease etc.

#### **Fingerposts**

Currently obtaining quotes for wooden fingerposts which will be submitted to meeting if received. Have sent request to contractor who made the wooden one at Sheephurst Lane/Goudhurst Road. Any Cllrs know of anyone else?

#### **Changing Rooms**

Cllrs Griffiths and Turner are liaising with architect for finalising specifications for tenders. Once agreed to be published on Contract Finder website along with contacting local companies.

#### **Public Conveniences – Solar Panels**

Obtaining additional quotes for works as preferred contractor no longer able to undertake. One further one received; waiting on two more.

#### **Internal Audit Visit**

Deferred from previous meeting – on agenda to discuss/minute.

**MPC IT Policy**

Deferred from previous meeting – Cllrs to review and agree at meeting.

## **MBC Members Report from Cllr Claudine Russell**

**Dated: January 2026**

Happy New Year! I look forward to continuing to work with you all in 2026.

### **Council**

There are a number of consultations running at the moment although the timeline for them is now quite short. They are as follows;

- Landscape Character Assessment – to inform planning and decision making for new developments and nature recovery in the borough. I note that many of these responses have been put in by sitting councillors so far, not from our area, so I would encourage participation in this if you wish to preserve/protect the views you love.
- Violence against women and girls – help to shape the discussion on VAWG.
- VAWG youth consultation.
- Gypsy, Traveller and Travelling Showpeople DPD – the maps and future plans for this type of accommodation across the borough.
- Community Governance Review stage 2 – views invited on the Maidstone Town Council Proposal.

All of the above can be found at <https://bit.ly/3Y8u8wR>

The budget meeting will be held in February and we have had a budget briefing with officers.

My group received cross party support for our motion to start the urgent work of obtaining Article 4 direction on Invicta House following the news that KCC have an idea to sell it to the highest bidder, with one of the options being to convert it into an extremely large House of Multiple Occupation (HMO). We look forward to hearing from the administration as to how this progresses.

### **Ward Work**

I have reported a number of pot holes across the patch as they open up again due to the winter conditions.

I was made aware of the Marden Primary School alarm sounding continuously over some of the Christmas period and contacted their maintenance team to get that switched off. I have emailed them to suggest putting the contact number clearly on their school sign for those that don't have easy access to the internet.

As always, if you need my help, please do not hesitate to email me at  
[claudinerussell@maidstone.gov.uk](mailto:claudinerussell@maidstone.gov.uk)

## Green Party Councillors' Report of December 2025, for Marden & Yalding Ward Parishes –

After the busy November, this past month has seemed to be a lot quieter, apart from in my Cabinet role covering Finance issues. We put forward the proposed 2026/27 Fees & Charges to committees, and to Cabinet, during December (including the second stage in raising town parking fees back to where they would have been with inflation, post-Covid). Also, without knowing exactly what the Local Government Finance settlement would be (received the week before Xmas), I have started to set out the process and budget for the next financial year, and there is further Committee, Cabinet and Council decision-making during Jan/Feb on how much we expect next year's Council Tax to rise.

The Council meeting on 3<sup>rd</sup> December heard a Motion of 'no confidence' in the Council Leader being tabled by two Councillors from this part of the Borough, which was defeated by 28 votes to 14. Council then heard from the (continuing) Leader as to progress on various matters in the Borough, plus considered a second Motion about potential future planning issues at Invicta House. Cabinet on 17<sup>th</sup> December looked primarily at finance issues, noting that the half-year now shows an expected small surplus in Council funds/spend; it also passed a motion on Council Tax reduction allowances.

A public consultation regarding Violence Against Women and Girls (VAWG) continues to be open until 25<sup>th</sup> January, so please respond; we're actively encouraging all ages' participation, and the funded 'Citizens' Assembly' style community discussion on VAWG is also now [open for applications](#). Two SPDs on Lidsing & Heathlands garden settlements are also still out for Consultation, as is also the Gypsy & Traveller (GTT) Reg. 18b consultation + Call for Sites (<https://maidstone.oc2.uk/>), until 11<sup>th</sup> Jan. And lastly there is also another Survey/consultation out, about the creation (or not) of a Town Council: <https://online1.surveymonkey.com/r/41f29ed5-8b99-44ef-9ce3-b6ce2712a0b2>

Please check upcoming events, in town and around, on: <https://www.visitmaidstone.com/whats-on>

## Parish Matters –

**Collier Street** – Mike had assisted a resident with concerns over blocked ditches, by contacting UMIDB (who confirmed that they knew about a problem, and enforcement action had been taken).

**Hunton** – Mike had mail about litter on Hilltop and a potential permissive path action, and attended a meeting with Clockhouse Farms, about their proposals for polytunnels on the Greensand slopes above Lughorse Lane. Chased up a couple of recent Planning Enforcement issues without success.

**Marden** – Mike had meetings at Stilebridge Lane caravan site with residents, about power/water supply issues & fly-tipping on land opposite, and had contacted the Parish Council over potential encroachment on another site in Tilden Lane (already under MBC Enforcement action). Traffic & speeding issues continue to get traction on social media, and Parish Council had formed a joint Group to discuss/assess. Attended, damply, a wonderful Weald of Kent Young Farmers' Tractor Run.

**Nettlestead** – Nothing to report from Mike, but a very jolly post-Parish Xmas drinks/canapes with Councillors. The Council Leader had visited a new cafe/coffee shop (on the riverside, by Bow Bridge) after he & Mike received an email from the owners about negative comments online from an adjacent area's Councillor (Grace is to visit early in the New Year) – supportive actions & publicity.

**Yalding** - Mike visited a resident on Claygate Road, to look at new works undertaken on the highway verge, including tree removal and a new access crossing of the ditch; UMIDB & KCC Highways were informed, asking about clearance suitability and any potential highway safety issues. Grace received an issue of concern over flags on High Street lamp-posts, which Parish Council are dealing with. And both had emails about a small solar panel 'farm' in Laddingford, which is currently being assessed by MBC about its environmental aspects; Grace had met with Boom Power to discuss details of their proposals. Grace had been contacted by a resident over highway lighting concerns on/near the East Peckham by-pass, after the fatal accident there; she has passed on KCC contact details for that zone.

**Borough Councillors Grace Couch & Mike Summersgill – 1<sup>st</sup> January 2026**

Emails: [michaelsummersgill@maidstone.gov.uk](mailto:michaelsummersgill@maidstone.gov.uk), [gracecouch@maidstone.gov.uk](mailto:gracecouch@maidstone.gov.uk)

**Full Council Meetings Action Log**  
**2023/2024**

Action No.	Minute No.	Date of Meeting	Minute Action	Allocated to	To Do	Date completed
A18	138/24	13th February 2024	Risk Assessments - review format (see A109)	Clerk	ONGOING: Continuing to be updated.	
A27	153/24		Review faint yellow lines in village	Cllrs	ONGOING: To report to the Clerk	

2024/2025

**Full Council Meetings Action Log**

Action No.	Minute No.	Date of Meeting	Minute Action	Allocated to	To Do	Date completed
A105	125/25	10th December 2024	Update Word documents to meet new Accessibility regulations	Ali	ONGOING	
A109	136/25(F)	11th March 2025	Update Risk Assessments and upload to website	Ali	ONGOING	
A111	137/25(D)(e)		Trial Sharepoint with a few Cllrs	Ali/Rachel		
A114	139(C)(a/b)		Set up bank mandates for Cllrs Dobinson, Goda and Griffiths	Ali	Unity/Nat West Chasing banks for update	UNITY COMPLETED
A117	148/25(D)		Chase Southern Water	Ali	Chased April - September Mike Russell is now contact	

2025/26

## Full Council Meetings Action Log

Action No.	Minute No.	Date of Meeting	Minute Action	Allocated to	To Do	Date completed
A126	012/25	13th May 2025	Finalise Byelaws paperwork	Ali/Cllrs Adam and Newton	Waiting for response from Cllrs Adam and Newton - once received submit to Secretary of State	
A137	024/25	10th June 2025	Chairman's Board to be updated	Admin Assistant	Obtain further quotes from other companies - place on January 2026 FC agenda	
A143	035/25	8th July 2025	Review email regarding planning condition for changing rooms application	Cllr Turner	Ask for condition to be withdrawn	
A150	046/25	12th August 2025	Write to Southern Water regarding the new pipework system at Bewl Water / flood risk assessment	Ali	Emailed Mike Russell 9/9/25	
A168	069/25	14th October 2025	Arrange meeting with Allotment Society	Ali / Cllr Rabot		
A171	074/25		Obtain quotes for wooden fingerposts	Ali / Admin Asst		
A172	080/25	11th November 2025	Invite PCSO to next Community Forum	Cllr Boswell		
A173	080/25		Put together a list of possible contractors for changing rooms refurbishment	Cllr Griffiths	Liaise with architect and Cllr Turner	
A176	083/25		Purchase a new laptop for planning / finance (Maximum £350)	Ali / Cllr Newton		
A176	084/25		Consider additional HIP funding for 26/27	Ali / Finance Committee	Report to next Finance Committee	
A177	085/25		Arrange further Speed Watch dates	Cllrs Rabot and Summersgill		
A179	091/25	9th December 2025	Update January meeting with October crime figures	Cllr Rabot	Report to 13/1/26 meeting	
A181	091/25		Advertise changing rooms tender on Contract Finder once plans/spec been drawn up	Ali		
A182	091/25		Building Regs for changing rooms to be applied for	Ali / Cllr Griffiths	Liaise with architect and Cllr Turner	
A184	091/25		Apply for building Regs for public conv.	Cllr Turner		
A185	091/25		Obtain additional quotes for public conv. Work	Ali/Lisa		
A188	091/25		Change name and format of Annual Parish Meeting and add to newsletter	Cllr Boswell	Jan-26	

**LOG OF CORRESPONDENCE AND HOW DEALT WITH?**

*Details not logged if emails forwarded to Cllrs/added to agendas*

*No names/contact details should be added here*

**Dec-25**

<b>Date:</b>	<b>Contacted via</b>	<b>Who took call/emails?</b>	<b>Brief details of issue raised</b>	<b>Council/Committee</b>	<b>Outcome</b>
01/12/2025	Telephone	Rachel	Staplehurst Clerk to ask about Marden Cllrs attending Resilience workshop	General	Spoke to Cllr Rabot about attending and responded to Staplehurst Clerk
02/12/2025	Email	Ali	Internal Auditor confirming virtual audit on 3/12/25	Finance	Noted (moved from face to face to Teams)
02/12/2025	Email	Ali	Solicitors requesting a copy of the structural report for the solar panels	Amenities	Sent copy 2/12/25
02/12/2025	Telephone	Ali	Christmas lights company asking if we needed any lights	Amenities	Informed that we have only just got new lights in the last couple of years.
03/12/2025	Teams	Ali	Teams meeting with Internal Auditor	Finance	Interim audit undertaken - notes made. Report due shortly
03/12/2025	Face to Face	Ali	Delivery of post to be signed for	Office	Signed (Cemetery papers)
03/12/2025	Face to Face	Ali	Grant application for Marden CIO	General	Passed to CIO Trustee
12/12/2025	Telephone	Rachel	Resident requesting update on trees on Marden Playing Field	Amenities	Informed resident of Cllrs agreement to work and that we will be in touch with a date for work
12/12/2025	Face to Face	Rachel	Ian Jones dropping off invoice	Finance	Left invoice on Ali's desk for payment
12/12/2025	Telephone	Rachel	Resident calling about dangerous parking on junction of South Road/Howland Road	Highways	Asked resident to email Ali to raise with Highways Working Group and will discuss with Ali on her return to the office
15/12/2025	Telephone	Rachel	Resident reporting nuisance parking in Chantry Road (possible commuter parking and abandoned vehicles	Highways	Told resident I would raise with PCSO and local police to keep an eye on the area and to report any registrations of abandoned vehicles
16/12/2025	Email	Ali	Resident reporting flytipping in Albion Road	General	Reported to MBC - Reference: DIG773950799

16/12/2025	Email	Ali	Other PC requesting information on CCTV supplier	Amenities	Passed details of company used by MPC
16/12/2025	Email	Ali	Parent asking if too late for FC letter	Christmas	Said to bring to office today for delivery later this week
16/12/2025	Email	Ali	Offer of donation of christmas tree	Amenities	Collect from resident in village (went to collect but someone had beat me to it!!!)
16/12/2025	Face to Face	Ali	FC letter delivered	Christmas	passed to Rachel
16/12/2025	Email	Ali	MBC Planning x 2 agreeing to extension on responses	Planning	Noted (added to 6/1/26 agenda)
17/12/2025	Email	Ali	Marden Church confirming vestry hall is booked for 7/3/26	MNP	Noted
17/12/2025	Email	Ali	Request for headstone / kerbstone approval	Cemetery	Approved and form sent back
18/12/2025	Email	Ali	Resident reporting dead fox on side of road	Cleaning Team	Reported to MBC
19/12/2025	Email	Ali	Cemetery waste collector - Christmas collection dates	Cemetery	Passed to caretaker
19/12/2025	Face to Face	Ali	Resident asking for details of food bank	General	Gave directions to the Vicarage
19/12/2025	Face to Face	Ali	Visits from caretakers / Mem. Hall caretaker / resident	Office	Noted
20/12/2025	Email	Ali	Primary School confirming receipt of cancelled MP visit	General	Will advise once new date confirmed
22/12/2025	Email	Ali	Rugby Taggers with December dates of S/F usage for invoicing	Finance	Sent December invoice
29/12/2025	Email	Ali	Katie Lam - January message	General	Put on website
29/12/2025	Email	Ali	Copied in - email from resident to school regarding alarm continually sounding over Christmas period	General	Noted
29/12/2025	Email	Ali	Copied in - emails from school and Leigh Academy regarding the alarms	General	Noted

29/12/2025	Email	Ali	Kent Young Farmers requesting use of village car park for Christmas Tree recycling	General	Contacted MBC (on leave until 5/1/26) - responded to YF saying could possibly use Memorial Hall if car park not available.
30/12/2025	Email	Ali	Resident wanting to report a raised drain cover (tripped, with injury and damage to phone) - requested a claim - several emails received with photos	Highways	Reported on Kent Highways website - informed resident with reference number and to also contact County Cllr
30/12/2025	Email	Ali	Copied in to email to County Cllr re injury	Highways	Noted
31/12/2025	Email	Ali	Copied in to further email to County Cllr	Highways	Noted
31/12/2025	Email	Ali	Notification of delivery of dog bags for playing field	General	Sent text to Chris as being delivered to his home address



Alison Hooker  
Clerk & RFO  
Marden Parish Council  
Parish Office,  
Goudhurst Road,  
Marden,  
Kent, TN12 9JX

3<sup>rd</sup> December 2025

Dear Alison

**Re: Marden Parish Council**  
**Internal Audit for Financial Year Ended 31 March 2026 – Interim Audit report**

Thank you very much for your time and comprehensive preparation for the meeting.

**Executive summary**

Following completion of our interim internal audit on 3<sup>rd</sup> December 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines, and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Marden Parish Council are well established and followed.

## **Regulation**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

## **Independence and competence**

Your audit was conducted by Celia Price, FSLCC, FdA (Comm Gov) of Mulberry Local Authority Services Ltd, an experienced Clerk and Community Governance graduate with over 10 years’ experience in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

## **Engagement Letter and inherent risk assessment**

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from [anna@mulberrylas.co.uk](mailto:anna@mulberrylas.co.uk)

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

## Table of contents

	PAGE
<b>A BOOKS OF ACCOUNT</b>	<b>3</b>
<b>B FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	<b>3</b>
<b>C RISK MANAGEMENT AND INSURANCE</b>	<b>6</b>
<b>D BUDGET, PRECEPT AND RESERVES</b>	<b>6</b>
<b>E INCOME</b>	<b>7</b>
<b>F PETTY CASH</b>	<b>8</b>
<b>G PAYROLL</b>	<b>8</b>
<b>H ASSETS AND INVESTMENTS</b>	<b>8</b>
<b>I BANK AND CASH</b>	<b>9</b>
<b>J YEAR END ACCOUNTS</b>	<b>9</b>
<b>K LIMITED ASSURANCE REVIEW</b>	<b>9</b>
<b>L PUBLICATION OF INFORMATION</b>	<b>9</b>
<b>M EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS</b>	<b>10</b>
<b>N PUBLICATION REQUIREMENTS</b>	<b>10</b>
<b>O TRUSTEESHIP</b>	<b>10</b>
<b>ACHIEVEMENT OF CONTROL ASSERTIONS</b>	<b>11</b>
<b>AUDIT POINTS CARRIED FORWARD</b>	<b>12</b>

## A. BOOKS OF ACCOUNT

### *Internal audit requirement*

*Appropriate accounting records have been kept properly during the year.*

#### **Audit findings**

The audit was conducted via Teams with the Clerk, who also serves as the council's Responsible Financial Officer (RFO). The Clerk had prepared the requested information in advance of the meeting, and I was impressed with the thoroughness of this preparation. The accounting records appear to be well-maintained and readily accessible. Additional information was obtained through discussion with the Clerk and by reviewing the council's website <https://www.mardenkent-pc.gov.uk/>

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package.

The Clerk is the only user with their own individual logon. We discussed the importance of having back up procedures in place in the event of any unforeseen circumstances that would leave the Clerk incapable of fulfilling the role.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed. I recommended that greater details were included in descriptions in some instance, for example, monthly charges should ideally include the month in the description.

I reviewed the nominal ledger entries for the year to date to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### *Internal audit requirement*

*This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*

#### **Audit findings**

*Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit*

The External Auditor's Report was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 14<sup>th</sup> October 2025 (minute ref 072/25).

I note the council received and considered the previous internal auditor reports at council meetings held on 11<sup>th</sup> February 2025 (minute ref 127/25 – interim audit) and 10<sup>th</sup> June 2025 (minute ref 27/25 – year end audit).

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms, however a formal acceptance to receive information by electronic means in the form was not included. **It is recommended that the following statement is added "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time". I also recommended that all existing councillors complete a form agreeing to electronic communication at the earliest convenience.**

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

**Confirm that the council is compliant with GDPR**

The council is fully aware of GDPR, and the Clerk has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers. **It is recommended that all office staff and councillors undergo GDPR training.**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains updated guidance on the matter as below, including details of the new Governance Assertion to be included in the 2025/26 AGAR:

**Assertion 10 - Digital and data compliance**

*To warrant a positive response to this assertion, the authority needs to have taken the following actions:*

1.47 *Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.*

1.48 *All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.*

1.49 *All websites must meet the [Web Content Accessibility Guidelines 2.2 AA](#) and the [Public Sector Bodies \(Websites and Mobile Applications\) \(No. 2\) Accessibility Regulations 2018](#) (where applicable).*

1.50 *All websites must include published documentation as specified in the [Freedom of Information Act 2000](#) and the [Transparency Code for Smaller Authorities](#) (where applicable).*

1.51 *All smaller authorities, including parish meetings, must follow both the [General Data Protection Regulation \(GDPR\) 2016](#) and the [Data Protection Act \(DPA\) 2018](#).*

1.52 *All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.*

1.53 *The [DPA 2018](#) supplements the [GDPR](#) and classifies an authority as both a Data Controller and a Data Processor.*

1.54 *All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.*

The council currently has a website managed by Hugo Fox. We discussed the issues and limitations with the current website and the Clerk advised that a new website is being planned. It is clear the council understands the importance of website requirements and is making every effort to improve. **It is recommended that the**

**new website project is progressed as soon as possible and has both the privacy notice and accessibility statement are on the front page.**

***Confirm that the council is compliant with the relevant transparency code***

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

***Confirm that the council meets regularly throughout the year***

Full Council meets monthly. In addition to full council, the council has committees for Amenities, currently meeting once a month but moving to bi-monthly. Finance, meeting at least quarterly and with an HR subcommittee which meets on an ad-hoc basis and a Planning Committee that meets fortnightly.

Terms of reference for each committee are published on the council website, along with details of the main responsibilities of each of the working groups.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee meetings.

***Check that agendas for meetings are published giving 3 clear days' notice***

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

**I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) [www.ico.org.uk/minutesandagendas](http://www.ico.org.uk/minutesandagendas)**

***Check the draft minutes of the last meeting(s) are on the council's website***

Draft minutes are uploaded to the council website and clearly marked as draft.

***Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months***

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in August 2025 (minute ref 046/25).

***Confirm that the Parish Council has adopted and recently reviewed Financial Regulations***

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in August 2025 (minute ref 046/25). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the council also has an adopted Scheme of Delegation to support the Financial Regulations.

***Check that the council's Financial Regulations are being routinely followed***

The council has thresholds in place at which authorisations to spend must be obtained as below:

**FR 5.15      Individual purchases within an agreed budget for that type of expenditure may be authorised by:**

- the Clerk, under delegated authority, for any items below £500 excluding VAT
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items between £500 and £5,000 excluding VAT
- the council for all items over £5,000;

FR 5.18. *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £500 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

The council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council's adopted Financial Regulations, and has sufficient individuals authorised to complete these steps, minimising the risk of being unable to make payments in a timely fashion.

*Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector*

The council confirmed its eligibility and adopted the General Power of Competence (GPC) at the annual council meeting in May 2024 (minute ref 12/24) and the section 137 threshold does not apply.

*Check receipt of VAT refund matches last submitted VAT return*

The council submits its VAT return on an ad hoc but regular basis. I reviewed the submission for the period ending 30 September 2025 which showed a refund amount due of £4951.01 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 23<sup>rd</sup> October 2025. The council is up to date with its VAT submissions. Currently, the Clerk submits the VAT return supported by an Excel spreadsheet. **It is recommended that the Council considers using RBS for future VAT returns.**

*Confirm that checks of the accounts are made by a councillor*

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

## C. RISK MANAGEMENT AND INSURANCE

*Internal audit requirement*

*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

### Audit findings

The council's adopted Financial Regulations include a section covering Risk Management and state:

FR 2.1 *The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*

FR 2.2 *The Clerk [with the RFO] shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*

FR 2.3 *When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.*

FR 2.4 *At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council has a risk assessment process in place, last reviewed in January 2025. The record demonstrates a structured approach, with risks identified and existing controls documented. However, the current methodology does not yet operate as a matrix system across all risk categories. While financial risks are comprehensively assessed, other areas of risk, including business continuity, operational activities, governance, staffing, IT, and reputational risks could be developed. **It is recommended to adopt a matrix-based system and to add more operational risks.**

I confirmed that the council has a valid insurance policy in place with Hiscox Insurance which covers the year under review. The policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £250,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

## D. BUDGET, PRECEPT AND RESERVES

### *Internal audit requirement*

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

### **Audit findings**

The council set a precept of £209,526.73 for 2025/26. With a tax base of 2106.90, this equates to a band D equivalent of £99.45 (compared to the average in England of £92.92).

The Clerk confirmed that the 2026/27 budget and precept will be agreed at a full council meeting on 27<sup>th</sup> January 2026. The Clerk is aware of the statutory requirements and deadlines.

The council is currently reviewing its reserves and will be reviewed at the year-end audit.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 *The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*

5.34 *The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*

5.35 *The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

5.36 *In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

5.37 *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

The general reserve balance is expected to be lower than the recommended range at year end. **It is recommended that the Council review and consider EMRs and General Reserves with a view to increase the current low level of General Reserves.**

## **E. INCOME**

### ***Internal audit requirement***

*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

### **Audit findings**

Apart from the precept, the council receives income from a range of sources including, burials, open space hire, and a Summer Play scheme. It was noted that the Summer Playscheme employees approx. 10 seasonal members of staff to deliver a summer programme of children activities over 1 – 2 weeks. This is a not-for-profit community service and is subsidised by the Council.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code. A sample of invoices issued for each aspect of the council's operations will be tested at the year-end audit.

FR 12.2 states '*The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The Clerk shall be responsible for the collection of all amounts due to the council.*'

The Clerk confirmed that fees are reviewed as part of the budget setting process.

## **F. PETTY CASH**

### ***Internal audit requirement***

*Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.*

### **Audit findings**

The council has no petty cash and the testing for this internal control objective does not apply.

## **G. PAYROLL**

### ***Internal audit requirement***

*Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.*

### **Audit findings**

The council has 5 permanent employees and approx. 10 seasonal workers on the payroll. All permanent members of staff members have a signed contract of employment, based on the NALC template. Seasonal workers are issued a letter of employment detailing the terms and conditions of employment. The council is a member of the Local Government Pension Scheme (LGPS). Performance reviews for staff members are completed annually by the Clerk.

Payroll is processed in house through SAGE. I reviewed the payroll summary for the previous two months and the payroll deductions appear correct. I was able to confirm HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

*Asset and investments registers were complete and accurate and properly maintained.*

### **Audit findings**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on assets and asset registers as below:

5.58 *The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.*

5.59 *Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.*

5.60 *One item or group of similar items shall be regarded for inclusion in the fixed asset register.*

5.61 *Assets should be first recorded in the asset register at their actual purchase cost.*

5.62 *Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.*

5.63 *Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.*

5.64 *Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost.*

5.65 *Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.*

5.66 *The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.*

5.67 *For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.*

5.68 *Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.*

5.69 *The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.*

The council has a fixed asset register in place, maintained in an Excel format. **It is recommended that the Asset Register is expanded to include an insurance or replacement value.** The Clerk was reminded that land should be recorded with an asset value of £1 and new acquisitions should be recorded excluding VAT

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on investments, and defines a long-term investment as below:

2.23 *Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:*

- a. are denominated in pounds Sterling;*
- b. be realisable at full value on demand or have a maturity end date of not more than 12 months;*
- c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and*
- d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.*

2.26 *A long-term investment arises where the authority invests money in anything other than a short-term investment.*

1.11 *Arrangements need to be in place to ensure that the authority's funds are managed properly and that any amounts surplus to requirements is invested appropriately, in accordance with an approved strategy which needs to have regard to the government's [Statutory Guidance on Local Government Investments](#). If total investments are to exceed the threshold specified in the statutory guidance at any time during a financial year, the authority needs to produce and approve an annual Investment Strategy in accordance with the guidance.*

The council has no long-term investments.

The council has borrowing through the Public Works Loan Board (PWLB) and confirmation of the figures for in year payments (box 5) and year-end balance (box 10) will be completed at the final internal audit against the PWLB statement and remittance advices. The loan is for £334,980 and was taken out in January 2016 for a period of 30 years.

## I. BANK AND CASH

### *Internal audit requirement*

*Periodic bank account reconciliations were properly carried out during the year.*

### **Audit findings**

Financial Regulation 2.6 states '*At least [once in each quarter], and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance Committee}.*'

Bank reconciliations are completed and presented to the Finance Committee for review. I reviewed the March 2025 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings. It was noted that the bank statements are also signed and the Clerk was reminded to make sure all the pages of the bank reconciliation are signed.

As the council's annual budget is below the €500,000 (£430,950 as of 3 July comparative date) threshold, it is protected by the Financial Services Compensation Scheme (FSCS).

The council holds accounts with Nat West, Unity Trust and CCLA. An account with Santander has recently been closed. The Clerk advised that the CCLA account is new and not yet on RBS. **It is recommended that the CCLA account is added to RBS to enable regular reconciliations and improve transparency as soon as possible.** The Clerk also advised that the NatWest Account is used mainly for Direct Debits and Standing Orders, and these are reviewed annually in May/June.

## J. YEAR END ACCOUNTS

### ***Internal audit requirement***

*Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.*

### **Audit findings**

**To be tested at the final internal audit.**

## K. LIMITED ASSURANCE REVIEW

### ***Internal audit requirement***

*IF the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.*

### **Audit findings**

The council did not certify itself exempt in 2024/25 due to exceeding the income and expenditure limits and this test does not apply.

## L: PUBLICATION OF INFORMATION

### ***Internal audit requirement***

*The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation*

### **Audit findings**

The council is reminded that the following requirements apply.

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**13(1)** An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**Testing for publication to meet this requirement will be completed at the final internal audit.**

## M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

### *Internal audit requirement*

*The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

### Audit findings

Inspection – key dates	2024/25 Actual
Date AGAR signed by council	5/6/25
Date inspection notice issued	16/6/25
Inspection period begins	17/6/25
Inspection period ends	28/7/25
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

## N: PUBLICATION REQUIREMENTS

### *Internal audit requirement*

*The authority complied with the publication requirements for the prior year AGAR.*

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

*Before 1 July 2025 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*

- Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4
- Section 2 - Accounting Statements 2024/25, approved and signed, page 5

Not later than 30 September 2025 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

### Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2025.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2025.

The council has therefore met the publication requirements for 2024/25 have been met.

## O. TRUSTEESHIP

### Internal audit requirement

*Trust funds (including charitable) – The council met its responsibilities as a trustee.*

### Audit findings

The council has no trusts, and testing for this internal control objective is not applicable.

## Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	✓		

H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on [celia@mulberrylas.co.uk](mailto:celia@mulberrylas.co.uk)

Yours sincerely

*Celia Price*

**Celia Price FSLCC, FdA (Comm Gov)  
Mulberry Local Authority Services Ltd**

#### Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
B	<b>It is recommended that the following statement is added “As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time”. I also recommended that all existing councillors complete a form agreeing to electronic communication at the earliest convenience.</b>	

<b>B</b>	<b>It is recommended that all office staff and councillors undergo GDPR training.</b>	
<b>B</b>	<b>It is recommended that the new website project is progressed as soon as possible and has both the privacy notice and accessibility statement are on the front page.</b>	
<b>C</b>	<b>It is recommended to adopt a matrix-based system and to add more operational risks.</b>	
<b>D</b>	<b>It is recommended that the Council review and consider EMRs and General Reserves with a view to increase the current low level of General Reserves.</b>	
<b>H</b>	<b>It is recommended that the Asset Register is expanded to include an insurance or replacement value</b>	
<b>I</b>	<b>It is recommended that the CCLA account is added to RBS to enable regular reconciliations and improve transparency as soon as possible.</b>	

**Internal Audit Notes**

**3<sup>rd</sup> December 2025**

**Advisory information provided by Internal Auditor (Celia Price, Mulberrys LAS)**

New website

Have a separate Transparency Page (see lancing pc website)

Accessibility and Privacy Policies on front page

On agendas

Have links to as much as possible including link to meeting papers

Add “briefing papers available separately to agenda and can be found at ....”

Add “MPC operates under General Power of Competence *add date*”

Tendering

Needs to be advertised on Contract Finder but can still contact local companies, add on website and social media.

VAT

Do quarterly via Rialtas

Minutes – Budget/Precept

Order : Agree expenditure budget, agree income budget, agree precept

Add minute reference for review of fees and charges

Asset Register

Land value = £1.00

Gifted/Donated items = £1

Add additional column for insurance/replacement costs

Add locations

Accounts

Add month of payment on expenditure (ie January IT support)

Risk Assessment

Add item for Business Continuity (Rialtas etc)

Receiving documents via email

Add item on Acceptance of Office document (Lancing PC)

GDPR

Training required by Cllrs and staff

Bank Reconciliations

Cllrs to sign by bank reconciliations and bank statement (sign and date by statement value = cash book)